

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

2010

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2010 calendar year, or tax year beginning 7/01, 2010, and ending 6/30, 2011

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

RICHMOND ART CENTER
 2540 BARRETT AVENUE
 RICHMOND, CA 94804

D Employer Identification Number

94-6104204

E Telephone number

510-620-6772

G Gross receipts \$ 668,867.

F Name and address of principal officer JAN BROWN
 SAME AS C ABOVE

H(a) Is this a group return for affiliates? ☐ Yes ☒ NoH(b) Are all affiliates included? ☐ Yes ☒ No

If 'No,' attach a list (see instructions)

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) 4947(a)(1) or 527

J Website: WWW.THERAC.ORG

H(c) Group exemption number

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other L Year of Formation 1936 M State of legal domicile CA

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities <u>THE RICHMOND ART CENTER IS A DYNAMIC COMMUNITY ARTS ORG. ENGAGING CREATIVE EXPLORATION & LEARNING THROUGH STUDIO ART CLASSES, & TRANSFORMATIVE COMMUNITY PROJECTS. THE RAC PROVIDES MEANINGFUL VISUAL ARTS EXPERIENCES TO THE DIVERSE POPULATIONS OF THE GREATER SAN FRANCISCO BAY AREA.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	16
	6	Total number of volunteers (estimate if necessary)	6	230
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	319,132.	331,177.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	226,551.	286,814.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,744.	1,188.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	23,987.	28,403.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	572,414.	647,582.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	347,221.	359,831.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 87,716.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	280,419.	318,073.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	627,640.	677,904.
19	Revenue less expenses Subtract line 18 from line 12	-55,226.	-30,322.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	330,771.	245,891.
	22	Net assets or fund balances Subtract line 21 from line 20	32,673.	42,905.
		298,098.	202,986.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	Connie Triff, Treasurer	5/11/12			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	SANDRA REINHARDT	Sandra Reinhardt	5-11-12		P00002472
	Firm's name ▶ SANDRA MADISON REINHARDT, CPA				
	Firm's address ▶ 1299 4TH ST., STE. 300 SAN RAFAEL, CA 94901				
	Firm's EIN ▶ 91-1757620				
	Phone no (415) 453-0207				

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 12/21/10

Form 990 (2010)

5917

SCANNED JUN 26 2012

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☒

- 1**
- Briefly describe the organization's mission:

SEE SCHEDULE O

- 2**
- Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- ☐
- Yes
- ☒
- No

If 'Yes,' describe these new services on Schedule O

- 3**
- Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- ☐
- Yes
- ☒
- No

If 'Yes,' describe these changes on Schedule O

- 4**
- Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 305,528. including grants of \$) (Revenue \$ 204,525.)

EDUCATION PROGRAM: MORE THAN 300 STUDIO ART CLASSES, WORKSHOPS, AND VISITING ARTIST LECTURE/DEMONSTRATIONS OFFERED ONSITE EACH YEAR IN MEDIA INCLUDING: PAINTING/DRAWING, CERAMICS, WEAVING/TEXTILES, JEWELRY/METALSMITHING, SCREEN PRINT, AND BOOK ARTS, SERVING MORE THAN 2000 ADULTS AND YOUTH ANNUALLY. SPECIAL PROGRAMS INCLUDE KIDS CAMP & SUMMER ART SPECTACULAR, VISITING ARTIST TALKS & DEMONSTRATIONS. THE RICHMOND ART CENTER'S 75TH ANNIVERSARY YEAR WAS LAUNCHED WITH THE RAKU FESTIVAL OF THE FALL OF 2010, AN EDUCATIONAL COMMUNITY EVENT FEATURING LOCAL ARTIST DEMONSTRATIONS, A COORDINATED EXHIBITION AND "HANDS ON" INSTRUCTION.

4b (Code:) (Expenses \$ 137,795. including grants of \$) (Revenue \$ 54,782.)

EXHIBITION PROGRAM: VISUAL ART EXHIBITIONS IN FOUR GALLERY SPACES, FEATURING EMERGING AND ESTABLISHED BAY AREA ARTISTS, ARTWORK BY YOUTH, AND PROGRAMS AND PROJECTS SUPPORTING ARTS AS A PART OF EDUCATION, ANTI-VIOLENCE COMMUNITY INITIATIVES, CULTURAL EXPRESSION, AND A HEALTHY SOCIETY. MORE THAN 16 EXHIBITIONS ARE PRESENTED THROUGHOUT THE YEAR, ATTENDED BY MORE THAN 15,000 INDIVIDUALS ANNUALLY. FOR THE 75TH ANNIVERSARY YEAR CELEBRATION, EXHIBITIONS DREW BROAD MEDIA ATTENTION AND PUBLIC INTEREST AND SUPPORT THROUGHOUT THE BAY AREA. SPECIAL EXHIBITIONS INCLUDED GARY KNOX BENNETT, BLOSSOMS AND THORNS - RICHMOND'S HISTORIC JAPANESE NURSERIES, RAKU MASTER, AND THE FIRST OF A TWO-PART EXHIBITION: BEYOND TRADITIONS: ART LEGACIES AT THE RICHMOND ART CENTER.

4c (Code:) (Expenses \$ 21,232. including grants of \$) (Revenue \$)

SEE SCHEDULE O

- 4d**
- Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 464,555.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	X	
28b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

BAA

Form 990 (2010)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	47	
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	16	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8882?		X
d If 'Yes,' indicate the number of Forms 8882 filed during the year.	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?		
b Did the organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders.	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?		
Note. See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c Enter the amount of reserves on hand.	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	14b	

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year	12	
1 b Enter the number of voting members included in line 1a, above, who are independent	12	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? SEE SCHEDULE O	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? SEE SCHEDULE O	X	
6 Does the organization have members or stockholders?		X
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O SEE SCHEDULE O	X	

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Does the organization have local chapters, branches, or affiliates?		X
10 b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11 a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11 b Describe in Schedule O the process, if any, used by the organization to review this Form 990 SEE SCHEDULE O		
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
12 b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done SEE SCHEDULE O	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official SEE SCHEDULE O	X	
b Other officers of key employees of the organization SEE SCHEDULE O	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public SEE SCHEDULE O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 ▶ ACCOUNTING MANAGER 2540 BARRETT AVENUE RICHMOND CA 94804 510-620-6775

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>HERSHELL WEST</u> <u>PRESIDENT</u>	10	X		X				0.	0.	0.
(2) <u>JAN BROWN</u> <u>VP/INTERIM PRES</u>	30	X		X				0.	0.	0.
(3) <u>LYNN SMITH</u> <u>TREASURER</u>	30	X		X				0.	0.	0.
(4) <u>HILDA LEEFELDT</u> <u>SECRETARY</u>	10	X		X				0.	0.	0.
(5) <u>JOHN WEHRLE</u> <u>DIRECTOR</u>	10	X						0.	0.	0.
(6) <u>JERARDE GUTIERREZ</u> <u>VP/LEAVE OF AB</u>	10	X		X				0.	0.	0.
(7) <u>VIRGINIA RIGNEY</u> <u>DIRECTOR</u>	10	X						0.	0.	0.
(8) <u>SUSANNAH ISRAEL</u> <u>DIRECTOR</u>	10	X						0.	0.	0.
(9) <u>PETER DODGE</u> <u>DIRECTOR</u>	10	X						0.	0.	0.
(10) <u>SUE HARTMAN</u> <u>DIRECTOR</u>	10	X						0.	0.	0.
(11) <u>VIRGINIA JOURDAN</u> <u>REC. SECRETARY</u>	10	X						0.	0.	0.
(12) <u>LU TIPPING</u> <u>DIRECTOR</u>	30	X						0.	0.	0.
(13) <u>SANJIT SETHI</u> <u>DIRECTOR</u>	10	X						0.	0.	0.
(14) _____										
(15) _____										
(16) _____										
(17) _____										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				
(18) -----											
(19) -----											
(20) -----											
(21) -----											
(22) -----											
(23) -----											
(24) -----											
(25) -----											
(26) -----											
(27) -----											
(28) -----											
(29) -----											
1 b Sub-total								0.	0.	0.	
c Total from continuation sheets to Part VII, Section A								0.	0.	0.	
d Total (add lines 1b and 1c)								0.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes,' complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c 40,900.				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 290,277.				
	g Noncash contributions included in lns 1a-1f. \$					
	h Total. Add lines 1a-1f		331,177.			
PROGRAM SERVICE REVENUE		Business Code				
	2a EDUCATION PROGRAM		204,525.	204,525.		
	b EXHIBITION PROGRAM		54,782.	54,782.		
	c MEMBERSHIP DUES & ASSESSMENTS		27,507.	27,507.		
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		286,814.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		1,188.			1,188.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(i) Real 1,780.				
	b Less rental expenses					
	c Rental income or (loss)	1,780.				
	d Net rental income or (loss)		1,780.			1,780.
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses.					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ 40,900. of contributions reported on line 1c). See Part IV, line 18	a 42,674.				
	b Less direct expenses	b 21,285.				
	c Net income or (loss) from fundraising events		21,389.			21,389.
	9a Gross income from gaming activities See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a				
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a OTHER INCOME		5,234.			5,234.	
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		5,234.				
12 Total revenue. See instructions		647,582.	286,814.	0.	29,591.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	306,843.	183,352.	62,217.	61,274.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	25,134.	17,536.	4,852.	2,746.
10 Payroll taxes	27,854.	16,495.	5,718.	5,641.
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	1,650.		1,650.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	171,577.	159,902.		11,675.
12 Advertising and promotion	3,737.	2,313.	1,424.	
13 Office expenses	21,363.	9,621.	9,862.	1,880.
14 Information technology	4,932.	2,845.	1,937.	150.
15 Royalties				
16 Occupancy				
17 Travel	1,056.	305.	751.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,031.		4,031.	
23 Insurance	9,366.	5,152.	2,787.	1,427.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a <u>PRINTING AND PUBLICATIONS</u>	14,287.	13,427.	842.	18.
b <u>PROGRAM SUPPLIES</u>	12,818.	12,818.		
c <u>BANK CHARGES</u>	12,224.		12,224.	
d <u>ACTIVE NETWORK EQUIP/FEES</u>	11,738.	11,738.		
e <u>POSTAGE AND SHIPPING</u>	10,431.	7,908.	1,278.	1,245.
f All other expenses	38,863.	21,143.	16,060.	1,660.
25 Total functional expenses. Add lines 1 through 24f	677,904.	464,555.	125,633.	87,716.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

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Form 990 (2010)

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	52,472.	1	31,836.
	2 Savings and temporary cash investments	213,052.	2	146,533.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	200.	4	890.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	745.	8	745.
	9 Prepaid expenses and deferred charges	11,595.	9	12,251.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 83,440.		
	b Less accumulated depreciation	10b 61,714.	10c	21,726.
	11 Investments — publicly traded securities	36,550.	11	31,910.
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	330,771.	16	245,891.	
LIABILITIES	17 Accounts payable and accrued expenses	9,621.	17	13,891.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	23,052.	25	29,014.
	26 Total liabilities. Add lines 17 through 25	32,673.	26	42,905.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	46,157.	27	-101,964.
	28 Temporarily restricted net assets	214,687.	28	271,261.
	29 Permanently restricted net assets	37,254.	29	33,689.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	298,098.	33	202,986.
	34 Total liabilities and net assets/fund balances	330,771.	34	245,891.

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Form 990 (2010)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	647,582.
2	Total expenses (must equal Part IX, column (A), line 25)	2	677,904.
3	Revenue less expenses Subtract line 2 from line 1	3	-30,322.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	298,098.
5	Other changes in net assets or fund balances (explain in Schedule O) SEE SCHEDULE O	5	-64,790.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	202,986.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

☐1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: .

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

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Form 990 (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

RICHMOND ART CENTER

Employer identification number

94-6104204

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state. _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III — Functionally integrated d ☐ Type III — Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants'.)	213,683.	433,270.	208,100.	319,132.	331,177.	1,505,362.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge	123,204.	123,204.	123,204.	123,204.	123,204.	616,020.
4 Total. Add lines 1 through 3	336,887.	556,474.	331,304.	442,336.	454,381.	2,121,382.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						275,081.
6 Public support. Subtract line 5 from line 4						1,846,301.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	336,887.	556,474.	331,304.	442,336.	454,381.	2,121,382.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	167.	1,075.	2,674.	2,744.	1,188.	7,848.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.) SEE PART IV	805.	13,948.	1,359.	1,755.	5,233.	23,100.
11 Total support. Add lines 7 through 10						2,152,330.
12 Gross receipts from related activities, etc (see instructions)					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	85.8 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	88.1 %
16a 33-1/3% support test – 2010. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33-1/3% support test – 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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Schedule A (Form 990 or 990-EZ) 2010

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests – 2010. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐**b 33-1/3% support tests – 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

- ▶ Complete if the organization answered 'Yes' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545 0047

2010**Open to Public
Inspection**

Name of the organization

Employer identification number

RICHMOND ART CENTER

94-6104204

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements. Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table

	Amount
1 c	
1 d	
1 e	
1 f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2 a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b If 'Yes,' explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

1 a Beginning of year balance.

b Contributions

c Net investment earnings, gains, and losses

d Grants or scholarships

e Other expenditures for facilities and programs

f Administrative expenses

g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a					
b					
c					
d					
e					
f					
g					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Term endowment ▶ _____ %

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		83,440.	61,714.	21,726.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				21,726.

BAA

Schedule D (Form 990) 2010

Part VII Investments—Other Securities. See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.)		

Part VIII Investments—Program Related. (See Form 990, Part X, line 13) N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets. (See Form 990, Part X, line 15) N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15)	

Part X Other Liabilities. (See Form 990, Part X, line 25)

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) CREDIT CARD PAYABLE	16,987.
(3) OTHER LIABILITIES	12,027.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25)	29,014.

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

N/A

- | | |
|----|--|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) |
| 3 | Excess or (deficit) for the year. Subtract line 2 from line 1 |
| 4 | Net unrealized gains (losses) on investments |
| 5 | Donated services and use of facilities |
| 6 | Investment expenses |
| 7 | Prior period adjustments |
| 8 | Other (Describe in Part XIV) |
| 9 | Total adjustments (net). Add lines 4 through 8 |
| 10 | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 |

N/A

- 1** Total revenue, gains, and other support per audited financial statements
- 2** Amounts included on line 1 but not on Form 990, Part VIII, line 12:
 - a** Net unrealized gains on investments
 - b** Donated services and use of facilities
 - c** Recoveries of prior year grants
 - d** Other (Describe in Part XIV)
 - e** Add lines **2a** through **2d**
- 3** Subtract line **2e** from line **1**
- 4** Amounts included on Form 990, Part VIII, line 12, but not on line 1:
 - a** Investments expenses not included on Form 990, Part VIII, line 7b
 - b** Other (Describe in Part XIV)
 - c** Add lines **4a** and **4b**
- 5** Total revenue. Add lines **3** and **4c**. (This must equal Form 990, Part I, line 12)

rn N/A

- 1** Total expenses and losses per audited financial statements
- 2** Amounts included on line 1 but not on Form 990, Part IX, line 25.
 - a** Donated services and use of facilities
 - b** Prior year adjustments
 - c** Other losses
 - d** Other (Describe in Part XIV)
 - e** Add lines **2a** through **2d**
- 3** Subtract line **2e** from line **1**
- 4** Amounts included on Form 990, Part IX, line 25, but not on line 1:
 - a** Investments expenses not included on Form 990, Part VIII, line 7b
 - b** Other (Describe in Part XIV)
 - c** Add lines **4a** and **4b**
- 5** Total expenses Add lines **3** and **4c**. (This must equal Form 990, Part I, line 18)

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b; Part V, line 4, Part X, line 2, Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information (continued)

BAA

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

2010

Open to Public Inspection

RICHMOND ART CENTER

94-6104204

Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part

- a** ☐ Mail solicitations
- b** ☐ Internet and email solicitations
- c** ☐ Phone solicitations
- d** ☐ In-person solicitations
- e** ☐ Solicitation of non-government grants
- f** ☐ Solicitation of government grants
- g** ☐ Special fundraising events

☐ Yes ☒ No

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Total	▶			0.
--------------	---	--	--	----

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1 75TH ANNIVERSA (event type)	(b) Event #2 FUNDRAISING EV (event type)	(c) Other events (total number)	(d) Total events (add column (a) through column (c))
REVENUE	1 Gross receipts	67,846.	15,728.		83,574.
	2 Less: Charitable contributions	40,900.			40,900.
	3 Gross income (line 1 minus line 2)	26,946.	15,728.		42,674.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	2,727.			2,727.
	8 Entertainment	800.			800.
	9 Other direct expenses	15,736.	2,022.		17,758.
	10 Direct expense summary Add lines 4- through 9 in column (d)				21,285.
	11 Net income summary Combine line 3, column (d), and line 10				21,389.

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
REVENUE	1 Gross revenue				
	2 Cash prizes				
DIRECT EXPENSES	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Combine lines 1, column (d) and line 7				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states?

☐ Yes ☐ No

b If 'No,' explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☐ No

b If 'Yes,' explain _____

11 Does the organization operate gaming activities with nonmembers?

☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a The organization's facility . . .

13a	%
------------	----------

b An outside facility

13b	%
-----	---

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name _____

Address ►

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c If 'Yes,' enter name and address of the third party

Name ▶ _____

Address ►

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV

Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

► Complete if the organization answered
'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

RICHMOND ART CENTER

Employer identification number

94-6104204

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958. ► \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ► \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 26 or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
Total				► \$						

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2010

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JERARDE GUTIERREZ	DIRECTOR	8,410.	NPA PROJECT MGR FEE		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

SUPPLEMENTAL INFORMATION

THE CITY OF RICHMOND CONTRACTED WITH THE RICHMOND ART CENTER TO OVERSEE THE NEIGHBORHOOD PUBLIC ART (NPA) PROGRAM FOR A TOTAL OF \$65,000. JERARDE GUTIERREZ, RAC BOARD MEMBER, STEPPED DOWN FROM THE BOARD DURING THE FISCAL YEAR 2010-2011 SO THAT HE COULD BE THE NPA PROJECT MANAGER WITHOUT CONFLICT OF INTEREST. IN THAT CAPACITY HE WAS PAID \$8,410 DURING THE FISCAL YEAR ENDED 6/30/11.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

RICHMOND ART CENTER

Employer identification number

94-6104204

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE RICHMOND ART CENTER IS A DYNAMIC COMMUNITY ARTS ORG. ENGAGING CREATIVE
EXPLORATION & LEARNING THROUGH STUDIO ART CLASSES, & TRANSFORMATIVE COMMUNITY
PROJECTS. THE RAC PROVIDES MEANINGFUL VISUAL ARTS EXPERIENCES TO THE DIVERSE
POPULATIONS OF THE GREATER SAN FRANCISCO BAY AREA.

FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS

COMMUNITY OUTREACH: AFTER-SCHOOL ARTS PROGRAMS, ARTIST-LED EXHIBITION TOURS
COMBINED WITH ART-MAKING EXPERIENCES, COMMUNITY-DRIVEN PUBLIC ARTS PROJECTS WITH
PARTNERING NEIGHBORHOOD ORGANIZATIONS, AND SPECIAL EVENTS FOR THE COMMUNITY, SERVING
MORE THAN 10,000 INDIVIDUALS ANNUALLY.

SPECIAL EVENTS INCLUDED THE TRADITIONAL FAMILY HOLIDAY ARTS FESTIVAL IN DECEMBER,
THE RAKU FESTIVAL IN SEPTEMBER, AND A GUEST CHOIR PERFORMANCE OF VUKANI MAWAHTHU IN
OCTOBER. IN DECEMBER 2010, THE RICHMOND ART CENTER WAS VOTED "2010 NONPROFIT OF THE
YEAR" BY THE RICHMOND CHAMBER OF COMMERCE. IN THE SPRING OF 2011, IT WAS AWARDED A
CITY OF RICHMOND HISTORIC PRESERVATION AWARD FOR ITS SCULPTURE PRESERVATION OF THE
JOHN ROEDER COLLECTION. "ARTS ALIVE! 75", THE MEMORABLE 75TH ANNIVERSARY GALA
CELEBRATION, BROUGHT WIDESPREAD MEDIA AND PUBLIC ATTENTION AS A GALVANIZING
COMMUNITY EVENT IN MARCH OF 2011, RAISING NEARLY \$70,000 IN REVENUE.

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

VICE PRESIDENT/INTERIM PRESIDENT OF THE BOARD, JAN BROWN, IS THE SPOUSE OF R. BYRON
BROWN, WHO IS ON THE FINANCE COMMITTEE.

FORM 990, PART VI, LINE 5 - DESCRIPTION OF MATERIAL DIVERSION OF ASSETS

ON MAY 24, 2011, IN THE COURSE OF MAKING A ROUTINE BANK TRANSFER, THE RICHMOND ART
CENTER (RAC) TREASURER AND THE INTERIM PRESIDENT NOTED AN ACCOUNT BALANCE
DISCREPANCY THAT TRIGGERED AN IMMEDIATE INVESTIGATION LEADING TO THE ARREST AND
EVENTUAL CONVICTION OF THE ACCOUNTING MANAGER BEING CHARGED WITH EMBEZZLEMENT. AT

Name of the organization

RICHMOND ART CENTER

Employer identification number

94-6104204

FORM 990, PART VI, LINE 5 - DESCRIPTION OF MATERIAL DIVERSION OF ASSETS (CONTINUED)

THE TIME OF THE DISCOVERY, FINANCIAL INSTITUTIONS WERE NOTIFIED INCLUDING CREDIT CARD, BANK, AND PAYPAL ACCOUNTS WHILE ALL UNEXPLAINED WITHDRAWALS WERE CONTESTED;

THE IT NETWORK WAS SECURED AND AN INTRUSION DETECTION REPORT BY THE CITY OF RICHMOND TOGETHER WITH FORENSIC ACCOUNTING BY THE TREASURER LED TO THE ARREST (JUNE 1, 2011)

OF THE RESPONSIBLE PARTY AND PROVIDED EVIDENCE FOR CONVICTION AND SENTENCING IN

DECEMBER 2011. WITHIN 10 DAYS OF THE DISCOVERY, A SECURITY BREACH NOTICE WAS SENT

AS A PRECAUTION TO INDIVIDUALS WITH POTENTIAL TRANSACTION EXPOSURE, BUT THERE IS NO

EVIDENCE THAT SUCH TRANSACTIONS WERE IMPACTED; LOCKS AND ALL SECURITY ACCESS CODES

WERE CHANGED. THE ORGANIZATION'S RECORDS WERE EXAMINED AND RESTORED TO ACCURACY.

THE RESPONSIBLE PARTY FOR THE FRAUD WAS SENTENCED AND SUBJECT TO A RESTITUTION ORDER

THAT WAS AGGRESSIVELY PURSUED BY THE ORGANIZATION; SOME RECOVERY HAS OCCURRED,

ALTHOUGH WE DO NOT EXPECT TO BE REIMBURSED IN FULL. SOME ONGOING FINANCIAL

REMUNERATION OVER THE NEXT FIVE YEARS IS ANTICIPATED.

THE TOTAL LOSS TO THE ORGANIZATION WAS JUST OVER \$80,000 DURING THE SPAN OF TIME

FROM MARCH 2010 UNTIL MAY 2011. LOSSES WERE INCURRED DUE TO A VARIETY OF FRAUDULENT

ACTIVITIES: FORGING CHECKS, DIVERTING BANK FUNDS TO A FRAUDULENT PAYPAL ACCOUNT,

STEALING CASH, AND MAKING FRAUDULENT CHARGES ON THE COMPANY CREDIT CARD.

THROUGHOUT THE SUBSEQUENT MONTHS OF 2011, RAC UNDER THE BOARD LEADERSHIP FORMED A

CRISIS TASK FORCE AND AREAS OF EXPOSURE FOR THIS UNFORTUNATE ACTIVITY WERE EXAMINED

AND CORRECTED. LEGAL AND ACCOUNTING EXPERTS, AS WELL AS COMMUNITY LEADERS AND PRIOR

ART CENTER BOARD MEMBERS VOLUNTEERED THEIR TIME AND OFFERED ADVICE FOR SOLUTIONS

TOWARD BETTER INTERNAL CONTROLS AND SUCCESSFUL MANAGEMENT OF THE ART CENTER.

TOGETHER WITH A NEW BOOKKEEPER, A TEMPORARY OPERATIONS MANAGER WAS HIRED TO REVIEW

FINANCIAL PROCEDURES AND PROTOCOLS AND MAKE RECOMMENDATIONS TO THE BOARD. ALSO A

VERY SUCCESSFUL FUNDRAISER WAS CONDUCTED WHICH RALLIED THE EMOTIONAL AND FINANCIAL

SUPPORT OF MANY BUSINESSES, INDIVIDUALS AND FUNDERS. THE FINAL PRODUCT OF THE TASK

Name of the organization

RICHMOND ART CENTER

Employer identification number

94-6104204

FORM 990, PART VI, LINE 5 - DESCRIPTION OF MATERIAL DIVERSION OF ASSETS (CONTINUED)

FORCE WAS A THOROUGH REPORT THAT HELPS THE ORGANIZATION'S LEADERSHIP FOCUS ON
CONTROLS, MANAGEMENT AND FUTURE PLANNING.

BASED ON THE RECOMMENDATIONS OF THE TASK FORCE AND OTHER ADVISORS, THE FOLLOWING
CONTROLS HAVE BEEN PUT IN PLACE TO MINIMIZE FUTURE RISKS:

1. A FINANCE COMMITTEE HAS BEEN CREATED. THEY REVIEW ALL FINANCIAL STATEMENTS AND
CASH FLOW ACTIVITY MONTHLY;

2. A NEW TREASURER JOINED THE BOARD IN AUGUST 2011. SHE RECEIVES THE MONTHLY BANK
STATEMENTS DIRECTLY FROM THE BANK AT HER OFFICE, AND REVIEWS THEM WITH THE
BOOKKEEPER MONTHLY. SHE ALSO PREPARES THE MONTHLY FINANCIAL STATEMENTS FOR THE
BOARD OF DIRECTORS;

3. AN ACCOUNTING POLICIES AND PROCEDURES MANUAL HAS BEEN DOCUMENTED AND APPROVED BY
THE FINANCE COMMITTEE AND BOARD OF DIRECTORS;

4. STAFF OF THE ORGANIZATION HAVE BEEN TRAINED ON THE APPROPRIATE POLICIES AND THE
CONTROLS IN PLACE TO ENSURE THE SAFETY OF ORGANIZATION ASSETS;

5. THERE IS NO LONGER A COMPANY CREDIT CARD;

6. THE PAYPAL ACCOUNT IS NOW RECONCILED AND REVIEWED BY THE FINANCE COMMITTEE
MONTHLY;

7. A CODE OF ETHICS (RENEWABLE ANNUALLY) FOR STAFF, COMMITTEE MEMBERS, AND BOARD OF
DIRECTORS WAS PASSED BY THE BOARD TOGETHER WITH AN EXPANDED WHISTLEBLOWERS POLICY.

8. ALL STAFF HIRED WITH RESPONSIBILITY IN HANDLING FINANCIAL ACCOUNTS SHALL HAVE
BACKGROUND CHECKS.

IN ADDITION, AN EVALUATION OF THE ADOPTION OF A BIENNIAL/ANNUAL AUDIT OR YEARLY
FINANCIAL STATEMENT REVIEW IS UNDER CURRENT CONSIDERATION BY THE BOARD.

Name of the organization

RICHMOND ART CENTER

Employer identification number

94-6104204

FORM 990, PART VI, LINE 9 - OFFICER, DIRECTOR, TRUSTEE, KEY EMPLOYEE MAILING ADDRESS

HERSHELL WEST, 1668 LOWER GRAND AVE., PIEDMONT, CA 94611

VIRGINIA JOURDAN, 138 TARA STREET, SAN FRANCISCO, CA 94112

SUSANNAH ISRAEL, 4401 SAN LEANDRO STREET, #32, OAKLAND, CA 94601

SANJIT SETHI, 1612 EVERETT STREET, EL CERRITO, CA 94530

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

FORM 990 DETAILED REVIEWED BY TREASURER AND PROVIDED TO BOARD PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

A COPY OF THE POLICY IS FURNISHED TO EACH NEW DIRECTOR, OFFICER, EXECUTIVE STAFF MEMBER, AND MANAGER. IT IS ALSO PUBLISHED IN THE EMPLOYEE HANDBOOK. A CONFLICT OF INTEREST DISCLOSURE STATEMENT IS COMPLETED ANNUALLY BY EACH DIRECTOR, OFFICER, AND MEMBER OF THE EXECUTIVE STAFF, AND AT THE TIME ANY SUCH PERSON ASSUMES HIS OR HER POSITION. THE MINUTES OF THE MEETING OF THE BOARD OR COMMITTEE SHALL REFLECT THAT ANY POTENTIAL CONFLICT OF INTEREST WAS DISCLOSED AND THAT ANY INTERESTED PARTY WAS NOT PRESENT DURING THE FINAL DISCUSSION OR VOTE AND DID NOT VOTE. THE BOARD OF DIRECTORS AND AUDIT COMMITTEE REVIEW THIS POLICY ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MG

THE EXECUTIVE DIRECTOR RECEIVES AN ANNUAL WRITTEN REVIEW BY THE BOARD OF DIRECTORS. COMPENSATION ADJUSTMENTS ARE DETERMINED BASED ON THIS INFORMATION, MEETING CERTAIN PERFORMANCE CRITERIA AND WITH CONSIDERATION OF LOCAL JOB MARKET DATA COMPARATIVES.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEE

OTHER KEY STAFF (DIRECTORS & MANAGERS - ON-SITE EDUCATION MANAGER, ADMINISTRATIVE DIRECTOR, ACCOUNTING MANAGER, EXHIBITIONS MANAGER) RECEIVE AN ANNUAL WRITTEN PERFORMANCE REVIEW FROM THE EXECUTIVE DIRECTOR. COMPENSATION ADJUSTMENTS ARE RECOMMENDED BY THE EXECUTIVE DIRECTOR BASED ON HER ASSESSMENT AND ARE APPROVED BY THE BOARD OF DIRECTORS.

Name of the organization

RICHMOND ART CENTER

Employer identification number

94-6104204

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

FORM 990 IS AVAILABLE ON GUIDESTAR.ORG. ALL DISCLOSURES ARE MADE UPON WRITTEN

REQUEST AS REQUIRED BY LAW.

2010

SCHEDULE A, PART IV - SUPPLEMENTAL INFORMATION PAGE 5

RICHMOND ART CENTER

94-6104204

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2010	2009	2008	2007	2006
OTHER INCOME	5,233.	1,755.	1,359.	13,948.	805.
TOTAL	<u>\$ 5,233.</u>	<u>\$ 1,755.</u>	<u>\$ 1,359.</u>	<u>\$ 13,948.</u>	<u>\$ 805.</u>

2010

SCHEDULE O - SUPPLEMENTAL INFORMATION

PAGE 3

RICHMOND ART CENTER

94-6104204

FORM 990, PART XI, LINE 5

OTHER CHANGES IN NET ASSETS OR FUND BALANCES

NET EMPLOYEE EMBEZZLEMENT AFTER SOME RESTITUTION.

\$ -74,330.

NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS

9,540.

TOTAL \$ -64,790.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box. ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns*

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization	Employer identification number
	RICHMOND ART CENTER	94-6104204
	Number, street, and room or suite number. If a P.O. box, see instructions	
	2540 BARRETT AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	RICHMOND, CA 94804	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► ACCOUNTING MANAGER

Telephone No. ► 510-620-6775FAX No. ► 510-620-6771

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15, 20 12, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ☐ calendar year 20____ or
- ☒ tax year beginning 7/01, 20 10, and ending 6/30, 20 11

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**BAA For Paperwork Reduction Act Notice, see Instructions.**Form **8868** (Rev. 1-2011)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions.	Name of exempt organization	Employer identification number
	RICHMOND ART CENTER	94-6104204
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	SANDRA MADISON REINHARDT, CPA 1299 4TH ST., STE. 300	
City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
SAN RAFAEL, CA 94901		

Enter the Return code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of ☒ **ACCOUNTING MANAGER**
Telephone No ☒ **510-620-6775** FAX No. ☒ **510-620-6771**
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN). ☐ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 5/15, 20 12.
- 5 For calendar year 7/01, or other tax year beginning 7/01, 20 10, and ending 6/30, 20 11.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension.. TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ☒ Sandra Reinhardt Title ☒ CPA Date ☒ 1-26-12

BAA

FIFZ0502L 11/15/10

Form 8868 (Rev 1-2011)